

# **Exhibit C**

**CHOATE, HALL & STEWART**

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

EXCHANGE PLACE

53 STATE STREET

BOSTON, MASSACHUSETTS 02109-2804

TELEPHONE (617) 248-5000 FAX (617) 248-4000

WWW.CHOATE.COM

May 28, 2004

Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

No. 0649546 EWW  
Invoice No. 1213226

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For professional services rendered during April 2004  
as described on the attached computer print-outs:

**First Hartford Corp.**

Fees for services.....	\$12,299.62
Ancillary services and disbursements.....	629.90

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BILLING ATTORNEY EWM 0215 Eric W. Wodlinger  
CLIENT 0649546 SBK Associates  
MATTER 0013 First Hartford Corp.  
Prepared 05/16/04 For period ending 04/30/04

DATE BILLED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
06/01/04	Document request thoughts	0304		.50	Kenna	440	220.00
05/02/04	Attention to discovery, initial disclosures, scheduling of case.	0304		.35	Rothberg	470	164.50
05/04/04	Telephone conference re: service on First Hartford with state office; attention to discovery schedule; e-mail correspondence re: same.	0304		1.25	Kenna	440	550.00
03/05/04	Conference with R. Kaplan re: status and obtaining stockholder list; strategy.	0304		1.00	Kenna	440	440.00
05/10/04	Attention to status of case and to request for production of documents.	0304		.25	Kenna	440	110.00
05/11/04	Attention to document request to First Hartford; attention to service of summons and complaint on First Hartford.	0304		1.75	Kenna	440	770.00
05/18/04	Conference with R. Kaplan and D. Kaplan re: status; conference with R. Rothberg re: request for production of documents.	0304		.50	Kenna	440	220.00
03/19/04	Review	0304		.25	Kenna	440	110.00
03/19/04	Attention to First Hartford request for extension of time to answer or respond to Complaint; e-mail correspondence re: same.	0304		.10	Rothberg	470	47.00
03/19/04	Telephone call from First Hartford counsel regarding extension; conference with L. Kenna regarding same	0304		.25	Kenna	440	110.00
03/20/04	E-mail LCK	0304		.25	Baraniak	415	103.75
03/22/04	Conference with L. Kenna regarding First Hartford request for an extension to respond to the Complaint	0304		.20	Rothberg	470	94.00
05/22/04	Telephone conference with J. Handler, defendant's counsel re: request for extension of time to respond to Complaint; email correspondence to client re: same.	0304		.25	Baraniak	415	103.75
03/30/04	Reviewed answer	0304		.50	Kenna	440	220.00
03/30/04	Telephone conference with R. Kaplan re: offer for stock; e-mail correspondence re: same to R. Rothberg; attention to filings made by First Hartford Corporation.	0304		.25	Baraniak	415	103.75
		0304		.75	Kenna	440	330.00

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DATE	SERVICES RENDERED	ENTRY MONTH	WORK HOURS	WORKING ATTY	RATE	BOOK FEE
03/30/04	Review Answer	0304	.20	Rothberg	470	94.00
03/31/04	T-Kenna, T-Rich Kaplan, T-O'Brien re offer to purchase	0304	.50	Rothberg	470	235.00
04/31/04	Attention to Rule 26(f) conference; conference with R. Rothberg re: O'Brien call re: stock purchase; conference with R. Kaplan; correspondence to opposing counsel re: rule 26(f) conference.	0304	.75	Kenna	440	330.00
04/06/04	T-LCK	0404	.10	Rothberg	495	49.50
04/06/04	Attention to scheduling order issues by federal court; conference with R. Rothberg regarding scheduling and other matters.	0404	.75	Kenna	450	337.50
04/07/04	Attention to discovery plan and agenda for Rule 26(f) conference; e-mail correspondence to client and others regarding same.	0404	2.75	Kenna	450	1,237.50
04/08/04	Conference with R. Kaplan and R. Rothberg regarding discovery plan and settlement proposal; attention to discovery plan.	0404	.75	Kenna	450	337.50
04/08/04	C-LCK re discovery, settlement proposal, T-Rich, LCK re same, D-Settlement Proposal	0404	.90	Rothberg	495	445.50
04/09/04	Review draft letter to Counsel	0404	.10	Rothberg	495	49.50
04/09/04	Draft letter to opposing counsel regarding documents; attention to settlement proposal; prepare for Rule 26(f) conference.	0404	1.25	Kenna	450	562.50
04/13/04	Correspondence re: Rule 26(f) conference and preparation for same.	0404	1.50	Kenna	450	675.00
04/13/04	T-Rich, LCK re settlement proposal, Revise, T-LCK re meeting with counsel	0404	.25	Rothberg	495	123.75
04/14/04	Prepare for Rule 26(f) conference; draft Initial Disclosures and Settlement Offer.	0404	3.75	Kenna	450	1,687.50
04/16/04	Prepare for conference; conference with R. Kaplan and R. Rothberg re: various matters; attend Rule 26(f) conference and report to R. Kaplan.	0404	2.75	Kenna	450	1,237.50
04/16/04	Conf with LCK, Handler, T-LCK, Rich	0404	.45	Rothberg	495	222.75
04/21/04	Correspondence with client re: discovery directed to plaintiff, certifications, etc.; e-mail correspondence with counsel for First Hartford re: document request and scheduling matters.	0404	1.25	Kenna	450	562.50

CHOATE, HALL & STEWART  
AS OF 04/30/04

UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger  
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DATE WORKED  
04/22/04 SERVICES RENDERED  
E-mail correspondence re: correspondence re: document production by  
First Hartford.

04/23/04 Attention to status of case.  
04/26/04 T-Rich and LCK  
04/26/04 Conference with R. Kaplan and R. Rothberg re: stock ownership and  
responses to First Hartford discovery requests; attention to  
settlement proposal.

04/27/04 Review joint statement, locate proxy mailing/tabulation service  
04/28/04 T-Rich, Review Trust Delegation  
04/29/04 Attention to status of case and compliance with Court scheduling  
order.

SUBTOTAL

ENTRY	WORK	HOURS	WORKED	ATTY	RATE	BOOK FEE
0404		.25	Kenna		450	112.50
0404		.25	Rothberg		495	123.75
0404		.50	Kenna		450	225.00
0404		.65	Rothberg		495	321.75
0404		.20	Rothberg		495	99.00
0404		.75	Kenna		450	337.50
MATTER		29.25				13,216.25
TOTALS:		29.25				13,216.25
WORKING ATTORNEY HOURS						
0227	Kenna		7.75	440		3,410.00
0227	Kenna		16.50	450		7,425.00
0231	Rothberg		1.35	470		634.50
0231	Rothberg		2.90	495		1,435.50
1121	Baraniak		.75	415		311.25
MATTER TOTALS:		29.25				13,216.25
NET AMOUNT:						13,216.25

CHOATE, HALL & STEWART  
AS OF 04/30/04

Page 203 (6) UNBILLED DISBURSEMENTS DETAIL

0649546 SBK Associates  
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DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
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07/29/04	UPS#: 1287EW710192074360 Michelle Debinion COURIER VENDOR : UPS - INV#000087EW71-054	0100	0204 010 Courier	4375367	335775	6.01
07/29/04	UPS#: 1287EW710192388183 Michelle Debinion COURIER VENDOR : UPS - INV#000087EW71-054	0100	0204 010 Courier	4375368	335775	6.01
07/01/04	UPS#: 1287EW710199863012 Larry C. Kenna, P.C. COURIER VENDOR : UPS - INV#000087EW71-104	0100	0304 010 Courier	4407389	336611	6.12

04/07/04	R. ROYBERG 2/18/04 Court Copies - - VENDOR: American Express	0100	0404 061 Court Copies	4436954	337431	5.00
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04/13/04	041304 - CHS Vendor: RS Express - Inv#: BOS-0.0125	0504 010	Courier	4466350		8.00
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Summary by disbursement type:

010	Courier	26.14
061	Court Copies	5.00

TOTAL DISBURSEMENTS:

Fees	13,216.25
Ancillary services	
Disbursements	
* TOTAL	*